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CLERK

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF NEW YORK

2015 MAR 18 PM 3:55

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UNITED STATES OF AMERICA,

*Petitioner,*

- against -

JECHOVDA EINHORN,

*Respondent.*  
-----X

PETITION TO U.S. DISTRICT COURT  
ENFORCE INTERNAL REVENUE SUMMONS  
EASTERN DISTRICT  
OF NEW YORK

Miscellaneous Action

No.

**MISC 15 0506**

J. JACON, J.

The UNITED STATES OF AMERICA, on behalf of its agency, the Internal Revenue Service, by its attorneys, LORETTA E. LYNCH, United States Attorney for the Eastern District of New York, and Rachel G. Balaban, Assistant United States Attorney, of counsel, alleges on information and belief:

1. This proceeding is brought under the authority of Internal Revenue Code §§ 7402(b) and 7604(a), Internal Revenue Code §§ 7402(b) and 7604(a), 26 U.S.C. §§ 7402(b) and 7604(a), to judicially enforce Internal Revenue Service summonses.

2. Respondent Jechovda Einhorn, resides at 1144 38th Street, Brooklyn, New York, which is within the jurisdiction of this Court

3. E. Guyce is a duly commissioned Revenue Officer employed in the Small Business/Self-Employed Division, North Atlantic Compliance Area of the Internal Revenue Service, and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in Section 7602 of Title 26 U.S.C., and Treasury Regulation Section 301.7602, 26 C.F.R. § 301.7602-1.

4. Revenue Officer E. Guyce is conducting an investigation for the purposes of determining respondent Jechovda Einhorn's tax liability for the Form 1040 calendar periods ending December 31, 2007 and December 31, 2009, as set forth in the Declaration of Revenue Officer E. Guyce, annexed hereto as Exhibit B.

5. Respondent Jechovda Einhorn is in possession or control of books, records, and other papers relating to, and has personal knowledge relating to, the above-described investigation.

6. On June 20, 2014, an Internal Revenue Service summons was duly issued by Revenue Officer E. Guyce, directing respondent Jechovda Einhorn to appear before Revenue Officer E. Guyce on July 10, 2014, at 9:00 a.m., to testify and produce for examination the books, records, and other documents more fully described in the summons. An attested copy of the summons was served on the respondent Jechovda Einhorn by Revenue Officer E. Guyce, on June 20, 2014. A copy of the summons is attached hereto and incorporated herein as Exhibit A.

7. On July 10, 2014, respondent Jechovda Einhorn did not appear in response to the summons, nor did he produce any of the documents or other materials demanded by the summons. Respondent's refusal to comply with the summons has continued, as set forth in the Declaration of Revenue Officer E. Guyce.

8. By letter dated January 16, 2015, a copy of which is attached as Exhibit C, respondent Jechovda Einhorn, was advised by the United States Attorney's Office that if he did not comply with the summons by February 5, 2015, a petition would be filed seeking an order compelling his compliance. Respondent has not complied with the summons to date.

9. The books, papers, records, and other data sought by the summons are not already in the possession of the Internal Revenue Service.

10. All administrative steps required by the Internal Revenue Code for the issuance of a summons have been taken.

11. It is necessary to obtain the testimony and examine the books, papers, records, or other data sought by the summons in order to properly determine respondent's federal tax liability for the Form 1040 calendar periods ending December 31, 2007 and December 31, 2009, as evidenced by the Declaration of Revenue Officer E. Guyce attached hereto and incorporated herein as part of this petition.

12. Upon information and belief, it is the practice of this Court in these matters to proceed by Order to Show Cause. No previous application has been made for the order or relief sought.

WHEREFORE, petitioner United States of America respectfully requests:

1. That this Court enter an order directing respondent Jechovda Einhorn, to show cause why he should not be compelled to comply with and obey the attached summons and each and every requirement thereof;

2. That this Court enter an order directing respondent Jechovda Einhorn, to obey the summons and each and every requirement thereof, by ordering the attendance, testimony, and production of the records called for by the summons before a proper officer of the Internal Revenue Service, at such time and place as hereafter may be fixed by such officer, and by ordering him to appear for the purpose of giving testimony concerning the federal tax liability as to each and all of the tax periods under investigation;

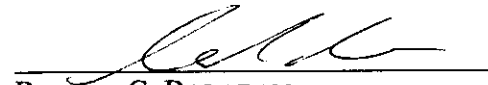
3. That the United States recover its costs in maintaining this action; and

4. That this Court grant the United States such other and further relief as it deems just, necessary, and proper.

Dated: Brooklyn, New York  
March 18, 2015

LORETTA E. LYNCH  
United States Attorney  
Eastern District of New York  
Attorney for Petitioner  
271 Cadman Plaza East — 7<sup>th</sup> Floor  
Brooklyn, New York 11201

By:

  
RACHEL G. BALABAN  
Assistant United States Attorney  
(718) 254-6028

TO: Mr. Jechovda Einhorn  
1144 38th Street  
Brooklyn, New York 11218-1927



# Summons

## Collection Information Statement

In the matter of JECHOVDA EINHORN, 1144 38TH ST, BROOKLYN, NY 11218-1927

Internal Revenue Service (Identify Division) SMALL BUSINESS/SELF EMPLOYED

Industry/Area (Identify by number or name) Small Business / Self Employed

Periods: Form 1040 for the calendar periods ending December 31, 2007 and December 31, 2009

The Commissioner of Internal Revenue

To: JECHOVDA EINHORN

At: 1144 38TH ST, BROOKLYN, NY 11218-1927

You are hereby summoned and required to appear before E. GUYCE, an Internal Revenue Service (IRS) officer, to give testimony and to bring for examination the following information related to the collection of the tax liability of the person identified above for the periods shown:

All documents and records you possess or control regarding assets, liabilities, or accounts held in the taxpayer's name or for the taxpayer's benefit which the taxpayer wholly or partially owns, or in which the taxpayer has a security interest. These records and documents include but are not limited to: all bank statements, checkbooks, canceled checks, saving account passbooks, records or certificates of deposit for the period:

From 02/01/2014 To 04/30/2014

Also include all current vehicle registration certificates, deeds or contracts regarding real property, stocks and bonds, accounts, notes and judgments receivable, and all life or health insurance policies.

IRS will use this information to prepare a Collection Information Statement. We have attached a blank statement to guide you in producing the necessary documents and records.

**Do not write in this space**

Business address and telephone number of IRS officer before whom you are to appear:

2 METROTECH CENTER, 100 MYRTLE AVE 6TH FLR COLL GRP 30, BROOKLYN NY 11201 (718) 834-3513

Place and time for appearance: At 2 METROTECH CENTER, 100 MYRTLE AVE 6TH FLR COLL GRP 30, BROOKLYN, NY 11201



on the 10th day of July, 2014 at 9:00 o'clock a m.

Issued under authority of the Internal Revenue Code this 20th day of June, 2014

Department of the Treasury  
Internal Revenue Service

[www.irs.gov](http://www.irs.gov)

Form 6637 (Rev. 10-2010)  
Catalog Number 25000Q

E. GUYCE

Signature of issuing officer

REVENUE OFFICER

Title

Signature of approving officer (if applicable)

Title

**Original -- to be kept by IRS**



# Certificate of Service of Summons

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date

6/20/2014

Time

11:04 AM

How

☐

I handed an attested copy of the summons to the person to whom it was directed.

Summons

Was

☒

I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any).

Served

Signature

*[Handwritten Signature]*

Title

REVENUE OFFICER

I certify that the copy of the summons served contained the required certification.

Signature

*[Handwritten Signature]*

Title

REVENUE OFFICER

Catalog No. 25000Q

Form 6637 (Rev. 10-2010)

**UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF NEW YORK**

UNITED STATES OF AMERICA	)	
	)	
<b>Petitioner</b>	)	
	)	
v.	)	<b>Civil Action No.</b>
	)	
JECHOVDA EINHORN	)	
	)	
<b>Respondent.</b>	)	

**DECLARATION**

E GUYCE declares, under penalty of perjury, pursuant to 28 U.S.C. section 1746, that the following statements are true, except those made on information and belief and, as to those, I believe them to be true:

1. I am a duly commissioned revenue officer employed in the Small Business/Self-Employed Division North Atlantic Compliance Area of the Internal Revenue Service at 2 METRO TECH, 100 MYRTLE AVE 6TH FLOOR, BROOKLYN, NY 11201-.
2. In my capacity as a revenue officer I am conducting an investigation for the collection of tax liability of Jechovda Einhorn for the calendar year(s) ended: December 31, 2007 & December 31, 2009.
3. In furtherance of the above investigation and in accordance with Section 7602 of Title 26, U.S.C., I issued on June 20, 2014, an administrative summons, Internal Revenue Service Form 6637, to Jechovda Einhorn, to give testimony and to produce for examination books, papers, records, or other data as described in said summons. The summons is attached to the petition as Exhibit A.

4. In accordance with Section 7603 of Title 26, U.S.C., on 06/20/2014, I served an attested copy of the Internal Revenue Service summons described in Paragraph (3) above on the respondent, Jechovda Einhorn, by leaving a copy at last and usual place of abode, as evidenced in the certificate of service on the reverse side of the summons.

On July 23, 2014, Counsel issued 2N56 letter required Jechovda Einhorn to appear on August 26, 2014 at 9:00AM. Jechovda Einhorn did not appear nor was requested information submitted.

5. On July 10, 2014, the respondent Jechovda Einhorn, did not appear in response to summons. The respondent's refusal to comply with the summons continues to the date of this declaration.

6. The books, papers, records, or other data sought by the summons are not already in the possession of the Internal Revenue Service.

7. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

8. It is necessary to examine the books, papers, records, or other data sought by the summons in order to collect the federal tax liability of Jechovda Einhorn for the calendar year(s) ended December 31, 2007 & December 31, 2009.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 17<sup>TH</sup> day of OCTOBER, 2014.

  
E GUYCE REVENUE OFFICER





**U.S. Department of Justice**

*United States Attorney  
Eastern District of New York*

SLR:RGB:dej  
File No. 2014V02740

271 Cadman Plaza East  
Brooklyn, New York 11201

January 16, 2015

**BY FEDERAL EXPRESS**

Mr. Jechovda Einhorn  
1144 38th Street  
Brooklyn, New York 11218-1927

*Re: In re Enforcement of IRS Summons to Taxpayer Jechovda Einhorn*

Dear Mr. Einhorn:

This Office represents the Internal Revenue Service in connection with proceedings to enforce the enclosed administrative summons, which was served upon you on or about June 20, 2014. This summons required you to appear before IRS Revenue Officer E. Guyce on July 10, 2014, to give testimony and to provide documents concerning an IRS investigation into your tax liability for the Form 1040 calendar periods ending December 31, 2007 and December 31, 2009.

The IRS has informed us that, as of this date, you have not complied with the summons, having failed to appear at a scheduled meeting with IRS Revenue Officers on July 10, 2014. We note that the requested testimony and documents are required by the IRS in connection with its investigation, and compliance with the administrative summons is mandatory.

If you do not immediately take steps to comply with the IRS summons and to provide the requested documentation and testimony, the United States Attorney will commence an action against you in the United States District Court for the Eastern District of New York, seeking an order compelling compliance with the IRS summons. In the event that you wish to discuss this matter further, please contact Dahlia E. Joshua, Paralegal Specialist, at (718) 254-6338 or the Assistant United States Attorney, **before February 5, 2015**. If you do not respond by that date,

Mr. Jechovda Einhorn

*In re Enforcement of IRS Summons to Taxpayer Jechovda Einhorn*

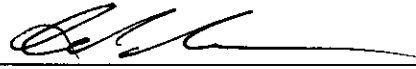
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we will proceed with the filing of an enforcement action against you to secure the required compliance with the administrative summons for documents and testimony.

Very truly yours,

LORETTA E. LYNCH  
United States Attorney  
Eastern District of New York

By:



RACHEL G. BALABAN  
Assistant United States Attorney  
(718) 254-6028

Encl.: Copy of IRS Summons

cc w/o Encl.:

Revenue Officer E. Guyce  
6th Floor — Group 30  
2 MetroTech Center  
100 Myrtle Avenue  
Brooklyn, New York 11201

From: (718) 254-6338  
 DAHLIA E. JOSHUA - Paralegal  
 U. S. ATTORNEY'S OFFICE  
 EASTERN DISTRICT OF NEW YORK  
 271 CADMAN PLAZA EAST - 7TH FLOOR  
 BROOKLYN, NY 11201

Origin ID: EGXA



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Ship Date: 16JAN15  
 ActWgt: 1.0 LB  
 CAD: 1546839/NET3550

Delivery Address Bar Code



Ref #  
 Invoice #  
 PO #  
 Dept #

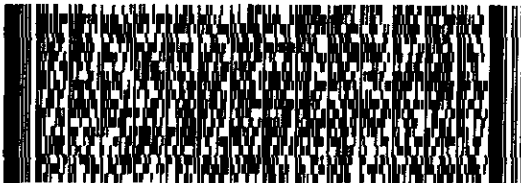
SHIP TO: (718) 254-6338

BILL SENDER

MR. JECHOVDA EINHORN

1144 38TH STREET

BROOKLYN, NY 11218



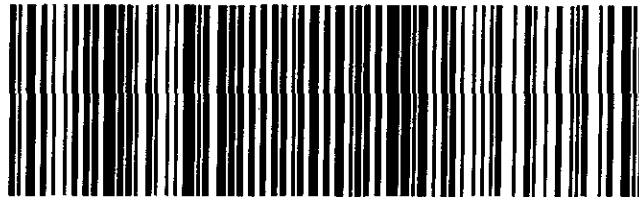
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**E2 FBTA**

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